



Trustees' Financial Summary

FY2015-16

Submit ID: 0355-01037408

16 Gallatin County

0355 Willow Creek H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Sherri Lower

Phone #: (406) 285-6991

(Signature)

(Date)

Chair, Board of Trustees: Kris Skolrud

(Signature)

(Date)

County Superintendant Laura Axtman

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
007	Indian Ed	FEDERAL	07-08	unknown
010	Capital Investment & Deferred Maintenance	STATE	07-08	
016	Rural Low Income (Title VI-B-2)	FEDERAL	13-14	84.358B
020	Title Award	STATE	465	
021	Rural Low Income (Title VI-B-2)	FEDERAL	14-15	84.358B
026	Medicaid	STATE	08-09	State
027	Rural Low Income (Title VI-B-2)	FEDERAL	s358a150409	84.358B

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	58,008.01	42,693.08	24,886.00	
02	Taxes Receivable - Real and Personal (120-149)	2,472.67	216.59	150.01	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	60,480.68	42,909.67	25,036.01	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,472.67	216.59	150.01	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	6,100.87			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	51,907.14	42,693.08	24,886.00	
52	TOTAL FUND BALANCE/EQUITY	58,008.01	42,693.08	24,886.00	
53	TOTAL LIABILITIES AND FUND BALANCE	60,480.68	42,909.67	25,036.01	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		14,677.36	28,805.98	35.00
02	Taxes Receivable - Real and Personal (120-149)				0.42
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		14,677.36	28,805.98	35.42
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				0.42
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		14,677.36	28,805.98	35.00
52	TOTAL FUND BALANCE/EQUITY		14,677.36	28,805.98	35.00
53	TOTAL LIABILITIES AND FUND BALANCE		14,677.36	28,805.98	35.42

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15.75			787.92
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15.75			787.92
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	15.75			787.92
52	TOTAL FUND BALANCE/EQUITY	15.75			787.92
53	TOTAL LIABILITIES AND FUND BALANCE	15.75			787.92

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,445.50	15,741.41		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,445.50	15,741.41		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,445.50	15,741.41		
52	TOTAL FUND BALANCE/EQUITY	5,445.50	15,741.41		
53	TOTAL LIABILITIES AND FUND BALANCE	5,445.50	15,741.41		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		49.41		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		49.41		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		49.41		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		49.41		
53	TOTAL LIABILITIES AND FUND BALANCE		49.41		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			18,971.58	9,144.71
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			18,971.58	9,144.71
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			18,971.58	9,144.71
52	TOTAL FUND BALANCE/EQUITY			18,971.58	9,144.71
53	TOTAL LIABILITIES AND FUND BALANCE			18,971.58	9,144.71



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	112,945.20	130,035.14
	1190 Penalties and Interest on Taxes	320.76	487.63
	1510 Interest Earnings	789.99	869.44
	3110 Direct State Aid	180,444.51	179,985.67
	3111 Quality Educator	13,798.51	13,709.65
	3113 Indian Education For All	346.80	313.20
	3115 State Spec Ed Allowable Cost Pymt to Districts	2,436.00	1,512.00
	3116 Data For Achievement	255.00	300.00
	3118 Natural Resource Development	1,285.88	2,020.63
	3120 State Guaranteed Tax Base Aid	89,784.68	95,145.60
	3444 State School Block Grant	17,921.06	17,921.06
	3446 SB96 Block Grant Reimbursement	870.56	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		421,198.95	442,300.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	127,256.07	124,662.83
			2XX Personal Services - Employee Benefits	28,017.71	28,040.29
			3XX Purchased Professional and Technical Services	1,840.40	3,461.40
			4XX Purchased Property Services	2,575.44	1,868.55
			5XX Other Purchased Services	1,653.33	2,027.81
			6XX Supplies and Materials	20,840.76	26,224.59
			810 Dues and Fees	5,337.59	5,582.18
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	8,972.67	2,181.60
			2XX Personal Services - Employee Benefits	3,143.68	29.30
			3XX Purchased Professional and Technical Services	375.48	352.62
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	21,531.01	23,472.84
			2XX Personal Services - Employee Benefits	2,217.63	2,416.53
			4XX Purchased Property Services	767.96	1,060.11
			5XX Other Purchased Services	2,288.30	7,605.31
			6XX Supplies and Materials	1,026.00	615.70
			810 Dues and Fees	3,282.15	3,544.31
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	9,891.35	7,793.03

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	73.75	33.83
		25XX Support Services - Business			
			1XX Personal Services - Salaries	21,380.69	23,152.16
			2XX Personal Services - Employee Benefits	3,011.80	3,633.55
			3XX Purchased Professional and Technical Services	3,675.00	5,325.00
			5XX Other Purchased Services	249.14	164.98
			6XX Supplies and Materials	152.84	203.41
			810 Dues and Fees	1,559.00	1,237.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	12,886.46	13,597.46
			2XX Personal Services - Employee Benefits	4,437.91	1,147.51
			3XX Purchased Professional and Technical Services	167.40	139.50
			4XX Purchased Property Services	34,819.50	31,090.17
			5XX Other Purchased Services	7,444.20	3,156.60
			6XX Supplies and Materials	8,690.86	3,649.00
			810 Dues and Fees	104.50	171.50
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,376.49	3,514.42
			2XX Personal Services - Employee Benefits	144.59	156.48
			4XX Purchased Property Services	570.00	1,068.50
			5XX Other Purchased Services	912.00	1,315.21
			6XX Supplies and Materials	1,537.45	1,205.57
	280 Special Education - Local and State				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	326.85
			5XX Other Purchased Services	0.00	250.52
			6XX Supplies and Materials	37.97	1,302.90
		23XX Support Services - General Administration			
			5XX Other Purchased Services	0.00	47.59
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	671.65
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	6,335.70	11,438.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,591.81	7,808.98
			2XX Personal Services - Employee Benefits	14.31	49.54
			5XX Other Purchased Services	191.56	7.75
			810 Dues and Fees	0.00	200.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	5,041.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			2XX Personal Services - Employee Benefits	21.04	0.00	
			5XX Other Purchased Services	982.67	2,215.56	
			810 Dues and Fees	2,405.00	4,438.74	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	9,468.72	7,601.42	
			2XX Personal Services - Employee Benefits	5,640.84	2,350.46	
			4XX Purchased Property Services	101.00	0.00	
			6XX Supplies and Materials	220.15	1,846.39	
			810 Dues and Fees	1,445.54	1,607.47	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	409.11	196.93	
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	40,000.00	60,000.00	
008						
	998 School Safety Transfers to Building Reserve Fund					
		61XX Operating Transfers to Other Funds				
			911 School Safety Transfer to Building Reserve Fund	5,576.99	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>429,694.52</u>	<u>437,262.10</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					57,335.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					442,300.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					437,262.10	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	6,100.87	Less Last Year	10,466.05 (4b)	-4,365.18	
					-4,365.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					58,008.01	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	30,899.02	11,631.08
	1190 Penalties and Interest on Taxes	43.22	101.08
	1510 Interest Earnings	135.72	307.36
	2220 County On-Schedule Trans Reimb	1,404.70	1,694.01
	3210 State On-Schedule Trans Reimb	1,404.70	1,694.02
	3444 State School Block Grant	1,431.82	1,431.82
	3446 SB96 Block Grant Reimbursement	98.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		35,417.75	16,859.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	1,377.63	0.00
			2XX Personal Services - Employee Benefits	232.20	0.00
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	203.60	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,146.90	4,188.46
			2XX Personal Services - Employee Benefits	784.46	582.70
			3XX Purchased Professional and Technical Services	159.00	75.00
			4XX Purchased Property Services	2,361.61	1,123.89
			5XX Other Purchased Services	755.21	755.21
			6XX Supplies and Materials	1,104.68	957.03
			810 Dues and Fees	137.19	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,262.48	7,682.29



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					33,516.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,859.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,682.29	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					42,693.08	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	9,914.37	10,807.07
	1190 Penalties and Interest on Taxes	15.41	42.39
	1510 Interest Earnings	55.51	150.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,985.29	11,000.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						13,885.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,000.19 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						24,886.00 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	96.52	187.26
	2240 County Retirement Distribution	57,513.50	19,627.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>57,610.02</u>	<u>19,814.41</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	19,847.61	19,532.84	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,081.37	1,002.35	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	3,761.63	3,861.20	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,597.90	1,216.17	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	3,130.20	3,396.31	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	1,892.51	2,019.59	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,024.11	840.51	
	280	Special Education - Local and State				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,155.00	1,815.50	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	828.15	980.55	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	836.22	0.00	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	1,027.16	763.68	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				37,181.86	35,428.70	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					30,291.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,814.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					35,428.70	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,677.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
016	Rural Low Income (Title VI-B-2)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,745.94
021	Rural Low Income (Title VI-B-2)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,817.62
027	Rural Low Income (Title VI-B-2)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,448.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		37,011.65

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
021	Rural Low Income (Title VI-B-2)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			6XX Supplies and Materials		19,451.44
			021 Subtotal		19,451.44
027	Rural Low Income (Title VI-B-2)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			1XX Personal Services - Salaries		900.00
			2XX Personal Services - Employee Benefits		166.79
			3XX Purchased Professional and Technical Services		880.00
			4XX Purchased Property Services		1,489.00
			5XX Other Purchased Services		2,519.60
			6XX Supplies and Materials		2,716.37
			810 Dues and Fees		1,625.38
			027 Subtotal		10,297.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					29,748.58



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					21,542.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					37,011.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					29,748.58	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					28,805.98	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
016 Rural Low Income (Title VI-B-2)	8,745.94	0.00	8,745.94
021 Rural Low Income (Title VI-B-2)	11,817.62	19,451.44	-7,633.82
027 Rural Low Income (Title VI-B-2)	16,448.09	10,297.14	6,150.95
Total	37,011.65	29,748.58	7,263.07



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 17
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	10.85	0.16	
	5300 Operating Transfers from Other Funds	27.13	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		37.98	0.16	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2015 Value	2016 Value
080	998 School Safety Transfers to Building Reserve Fund				
	61XX Operating Transfers to Other Funds				
		911 School Safety Transfer to Building Reserve Fund		3,296.61	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,296.61	0.00

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						34.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						35.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.10	6.37
	5300 Operating Transfers from Other Funds	409.11	196.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		413.21	203.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	584.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	203.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	787.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	39.21	44.37
	3281 State Technology Aid	396.87	381.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		436.08	425.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	5,019.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	425.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,445.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	114.71	120.29
	1900 Other Revenue from Local Sources	4,635.19	2,212.37
	3445 State Combined Fund School Block Grant	1,038.21	1,038.21
	3447 SB96 Combined Block Grant Reimbursement	36.64	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,824.75	3,370.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX Other Purchased Services	1,168.40	1,665.60	
			6XX Supplies and Materials	182.56	0.00	
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	2,833.00	0.00	
	280	Special Education - Local and State				
		1XXX	Instruction			
			8XX Other Expenditures	111.60	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,295.56	1,665.60	

Schedule Of Changes Worksheet			Fund Code 29
Beginning Fund Balance			14,036.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			3,370.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			1,665.60 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			15,741.41 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	49.29	0.09
008			
	5301 School Safety and Security Transfer	5,576.99	0.00
080			
	5301 School Safety and Security Transfer	3,296.61	0.00
081			
	5301 School Safety and Security Transfer	1,489.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,411.89	0.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	39.40	0.00
910					
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	10,323.17	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,362.57	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	49.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	49.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	0.00	21,340.23
	1XXX Revenues from Student Activities	17,308.26	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17,308.26</u>	<u>21,340.23</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	10,847.18	24,462.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>10,847.18</u>	<u>24,462.83</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	22,094.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,340.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,462.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,971.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	80.50	77.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>80.50</u>	<u>77.34</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870 Student Scholarships		750.00	750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>750.00</u>	<u>750.00</u>

Schedule Of Changes Worksheet Fund Code 85

Beginning Fund Balance	9,817.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	77.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	750.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,144.71	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	127,256.00	112,706.52
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,762.21	4,941.12
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	33.00	33.00
XX	XXX 26XX 41X	Energy Utility Services	14,710.25	12,243.38
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

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16 Gallatin County

0355 Willow Creek H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,512.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	1,512.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	504.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	2,177.28
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	13,318.27
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	326.85	0.00	0.00	0.00	0.00
280	1XXX	5XX	250.52	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,302.90	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	11,438.00	0.00	0.00	0.00	0.00
Totals			13,318.27	0.00	0.00	0.00	0.00

13,318.27

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Business	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Machinery and Equipment	5,250.00	0.00	0.00	0.00	5,250.00
Totals at Historical Cost	5,250.00	0.00	0.00	0.00	5,250.00
Business-type Activities, Capital Assets, Net of Accumulated Depreciation	5,250.00	0.00	0.00	0.00	5,250.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	598.86	196.93	0.00	0.00	795.79	0.00	795.79
Total Governmental Activity							
Non-bond Long-Term Liabilities	598.86	196.93	0.00	0.00	795.79	0.00	795.79

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	2,717.95	0.00	0.00	2,717.95
Net Pension - TRS	296,286.62	0.00	0.00	296,286.62